



PRELIMINARY BUDGET DATA SHEET

FY 2007-2008

County: **Park**
District: **0612 Livingston Elem**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below.
Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2008 final budget form.

		FY 2007-2008			3 Year Avg ANB		
1. CERTIFIED ANB			*Basic	*Per ANB		*Basic	*Per ANB
* Budget Unit		ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	LIVINGSTON K-6	659	15,328.80	2,974,198.80 *	655	15,541.70	2,956,408.00
M1	LIVINGSTON 7-8	252	66,234.56	1,461,159.00 *	242	63,869.04	1,403,781.50
2.	* DIRECT STATE AID						2,019,063.76
3.	Quality Educator						141,550.00
4.	At Risk Student						34,400.34
5.	Indian Education For All						18,584.40
6.	American Indian Achievement Gap						4,000.00
7.	SPECIAL EDUCATION FUNDING (FY2007-2008):						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	Block Grant Eligibility Status?						Yes
	Block Grant Rates						
	Instructional Block Grant Rate [IBG] per ANB						144.38
	Related Services Block Grant Rate [RSBG] per ANB						48.12
	Threshold to Determine Disproportionate Costs						1.393210973
	Special Education Allowable Cost Payments						
	* a. Instructional Block Grant Entitlement [IBG rate X ANB]						131,530.18
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
	c. Reimbursement for Disproportionate Costs						118,647.87
	* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						250,178.05
	Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						43,837.32
	Required Local Match						
	* f(i). District's Required Match for IBG [7a X 0.33]						43,404.96
	f(ii) District's Required Match for RSBG [7b X 0.33]						N/A
	* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						14,466.32
	* f(iv) Total Required Local Match To Avoid Reversions						
	[7f(i) + 7f(ii) + 7f(iii)]						57,871.28
	Minimum Special Education Budget To Avoid Reversions						
	* g. Minimum Special Education Budget to Avoid Reversions						
	[7a + 7b + 7f(iv)]						189,401.46

County: Park
District: 0612 Livingston Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	544,289.10	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	177,768.78	0.00	0.00
c. Reimbursement for disproportionate costs	118,647.87	0.00	0.00
If (a-b) > 0 and a > (b * 1.393210973) then [a - (b * 1.393210973)] * 0.4			

8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b. BASE Budget	4,179,855.87
* c. Maximum Budget Limit	5,259,649.32
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	**
* e. Highest Budget With A Vote	**
* f. Highest Voted Amount (8e-8d)	**

** OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see <http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf>.

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	4,014,921.80
* b. FY 2006-2007 Maximum Budget	5,051,527.10
* c. FY 2006-2007 ANB	898
* d. FY 2006-2007 Adopted General Fund Budget	5,050,607.04
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	1,035,685.24
* f. FY 2006-2007 Equalization Status	Equalized EQ

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2006 County Taxable Value	32,986,076.00	32,986,076.00
b. FY 2006-07 County ANB (Budgeted)	1,383	771
c. County Retirement Mill Value per ANB	23.85	42.78
District		
d. Tax Year 2006 District Taxable Value	16,773,474.00	N/A
e. FY 2006-07 District ANB (Budgeted)	898	N/A
f. District Debt Service Mill Value Per ANB	18.68	N/A
Statewide		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County: Park
District: 0612 Livingston Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:		Elementary	High School
(a) Statewide taxable valuation (Tax Year 2006)***		1,914,714,158.00	1,914,714,158.00
(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 175%		18.89	29.25

II. DISTRICT GTB SUBSIDY:		Elementary	High School
(a) Statewide GTB ratio (from c above)		18.89	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		1,524,322.61	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment		115,310.95	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]		30,972,677.95	N/A
(e) District taxable valuation (Tax Year 2006)***		16,773,474.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001		14,199.00	N/A

*** A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



PRELIMINARY BUDGET DATA SHEET

FY 2007-2008

County: **Park**
District: **0613 Park H S**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below.
Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2008 final budget form.

		FY 2007-2008			3 Year Avg ANB		
1. CERTIFIED ANB			*Basic	*Per ANB		*Basic	*Per ANB
* Budget Unit		ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
H1	PARK HS 9-12	551	236,552.00	3,153,648.50	571	236,552.00	3,265,263.50 *
2.	* DIRECT STATE AID						1,565,311.53
3.	Quality Educator						89,812.00
4.	At Risk Student						7,695.46
5.	Indian Education For All						11,648.40
6.	American Indian Achievement Gap						800.00
7.	SPECIAL EDUCATION FUNDING (FY2007-2008):						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	Block Grant Eligibility Status?						Yes
	Block Grant Rates						
	Instructional Block Grant Rate [IBG] per ANB						144.38
	Related Services Block Grant Rate [RSBG] per ANB						48.12
	Threshold to Determine Disproportionate Costs						1.393210973
	Special Education Allowable Cost Payments						
* a.	Instructional Block Grant Entitlement [IBG rate X ANB]						79,553.38
* b.	Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c.	Reimbursement for Disproportionate Costs						47,494.27
* d.	Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						127,047.65
	Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e.	Related Services Block Grant Entitlement (Paid Directly to Coop)						26,514.12
	Required Local Match						
* f(i).	District's Required Match for IBG [7a X 0.33]						26,252.62
f(ii)	District's Required Match for RSBG [7b X 0.33]						N/A
* f(iii)	District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						8,749.66
* f(iv)	Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						35,002.28
	Minimum Special Education Budget To Avoid Reversions						
* g.	Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						114,555.66

County: Park
District: 0613 Park H S

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	0.00	281,807.89	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	0.00	117,047.76	0.00
c. Reimbursement for disproportionate costs	0.00	47,494.27	0.00
If (a-b) > 0 and a > (b * 1.393210973) then [a - (b * 1.393210973)] * 0.4			

8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b. BASE Budget	3,099,880.62
* c. Maximum Budget Limit	3,892,380.78
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	**
* e. Highest Budget With A Vote	**
* f. Highest Voted Amount (8e-8d)	**

** OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see <http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf>.

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	3,085,022.88
* b. FY 2006-2007 Maximum Budget	3,861,624.04
* c. FY 2006-2007 ANB	584
* d. FY 2006-2007 Adopted General Fund Budget	3,550,950.56
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	465,927.68
* f. FY 2006-2007 Equalization Status	Equalized EQ

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2006 County Taxable Value	32,986,076.00	32,986,076.00
b. FY 2006-07 County ANB (Budgeted)	1,383	771
c. County Retirement Mill Value per ANB	23.85	42.78
District		
d. Tax Year 2006 District Taxable Value	N/A	24,110,896.00
e. FY 2006-07 District ANB (Budgeted)	N/A	584
f. District Debt Service Mill Value Per ANB	N/A	41.29
Statewide		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County: Park
District: 0613 Park H S

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:		Elementary	High School
(a) Statewide taxable valuation (Tax Year 2006)***		1,914,714,158.00	1,914,714,158.00
(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 175%		18.89	29.25

II. DISTRICT GTB SUBSIDY:		Elementary	High School
(a) Statewide GTB ratio (from c above)		N/A	29.25
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		N/A	1,227,104.60
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment		N/A	62,582.89
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]		N/A	37,723,359.08
(e) District taxable valuation (Tax Year 2006)***		N/A	24,110,896.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001		N/A	13,612.00

*** A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



PRELIMINARY BUDGET DATA SHEET

FY 2007-2008

County: **Park**
District: **0614 Gardiner Elem**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below.
Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2008 final budget form.

1. CERTIFIED ANB		FY 2007-2008			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
* Budget Unit							
E1	GARDINER K-6	99	14,477.20	452,350.80	99	13,838.50	452,350.80 *
M1	GARDINER 7-8	46	75,696.64	269,088.50	53	82,793.20	309,944.00 *
2.	* DIRECT STATE AID						383,940.15
3.	Quality Educator						27,916.00
4.	At Risk Student						0.00
5.	Indian Education For All						3,100.80
6.	American Indian Achievement Gap						200.00
7.	SPECIAL EDUCATION FUNDING (FY2007-2008):						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	Block Grant Eligibility Status?						Yes
	Block Grant Rates						
	Instructional Block Grant Rate [IBG] per ANB						144.38
	Related Services Block Grant Rate [RSBG] per ANB						48.12
	Threshold to Determine Disproportionate Costs						1.393210973
	Special Education Allowable Cost Payments						
	* a. Instructional Block Grant Entitlement [IBG rate X ANB]						20,935.10
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
	c. Reimbursement for Disproportionate Costs						5,673.73
	* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						26,608.83
	Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						6,977.40
	Required Local Match						
	* f(i). District's Required Match for IBG [7a X 0.33]						6,908.58
	f(ii) District's Required Match for RSBG [7b X 0.33]						N/A
	* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						2,302.54
	* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						9,211.12
	Minimum Special Education Budget To Avoid Reversions						
	* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						30,146.22

County: Park
District: 0614 Gardiner Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	57,874.33	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	31,359.22	0.00	0.00
c. Reimbursement for disproportionate costs	5,673.73	0.00	0.00
If (a-b) > 0 and a > (b * 1.393210973) then [a - (b * 1.393210973)] * 0.4			

8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	78%
* b. BASE Budget	758,401.32
* c. Maximum Budget Limit	942,949.39
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	**
* e. Highest Budget With A Vote	**
* f. Highest Voted Amount (8e-8d)	**

** OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see <http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf>.

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	765,668.50
* b. FY 2006-2007 Maximum Budget	960,495.09
* c. FY 2006-2007 ANB	153
* d. FY 2006-2007 Adopted General Fund Budget	921,774.74
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	156,106.24
* f. FY 2006-2007 Equalization Status	Equalized EQ

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2006 County Taxable Value	32,986,076.00	32,986,076.00
b. FY 2006-07 County ANB (Budgeted)	1,383	771
c. County Retirement Mill Value per ANB	23.85	42.78
District		
d. Tax Year 2006 District Taxable Value	3,572,856.00	N/A
e. FY 2006-07 District ANB (Budgeted)	153	N/A
f. District Debt Service Mill Value Per ANB	23.35	N/A
Statewide		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County: Park
District: 0614 Gardiner Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:			Elementary	High School
(a)	Statewide taxable valuation (Tax Year 2006)***		1,914,714,158.00	1,914,714,158.00
(b)	2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		177,396,075.68	114,548,485.24
(c)	GTB ratio: [(a) divided by (b)] x 175%		18.89	29.25

II. DISTRICT GTB SUBSIDY:			Elementary	High School
(a)	Statewide GTB ratio (from c above)		18.89	N/A
(b)	2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		303,810.93	N/A
(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment		15,130.50	N/A
(d)	District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]		6,024,803.61	N/A
(e)	District taxable valuation (Tax Year 2006)***		3,572,856.00	N/A
(f)	If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001		2,452.00	N/A

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According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



PRELIMINARY BUDGET DATA SHEET

FY 2007-2008

County: **Park**
District: **0617 Cooke City Elem**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below.
Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2008 final budget form.

1. CERTIFIED ANB		FY 2007-2008			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
* Budget Unit							
E1	COOKE CITY K-8	3	21,290.00	13,736.40	3	21,290.00	13,736.40 *
2.	* DIRECT STATE AID						15,656.80
3.	Quality Educator						2,000.00
4.	At Risk Student						0.00
5.	Indian Education For All						100.00
6.	American Indian Achievement Gap						0.00
7.	SPECIAL EDUCATION FUNDING (FY2007-2008):						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	Block Grant Eligibility Status?						Yes
	Block Grant Rates						
	Instructional Block Grant Rate [IBG] per ANB						144.38
	Related Services Block Grant Rate [RSBG] per ANB						48.12
	Threshold to Determine Disproportionate Costs						1.393210973
	Special Education Allowable Cost Payments						
	* a. Instructional Block Grant Entitlement [IBG rate X ANB]						433.14
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
	c. Reimbursement for Disproportionate Costs						0.00
	* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						433.14
	Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						144.36
	Required Local Match						
	* f(i). District's Required Match for IBG [7a X 0.33]						142.94
	f(ii) District's Required Match for RSBG [7b X 0.33]						N/A
	* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						47.64
	* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						190.58
	Minimum Special Education Budget To Avoid Reversions						
	* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						623.72

County: Park
 District: 0617 Cooke City Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	399.48	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	399.48	0.00	0.00
c. Reimbursement for disproportionate costs	0.00	0.00	0.00
If (a-b) > 0 and a > (b * 1.393210973) then [a - (b * 1.393210973)] * 0.4			

8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
* b. BASE Budget	30,785.26
* c. Maximum Budget Limit	37,992.67
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	**
* e. Highest Budget With A Vote	**
* f. Highest Voted Amount (8e-8d)	**

** OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see <http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf>.

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	29,807.83
* b. FY 2006-2007 Maximum Budget	36,758.68
* c. FY 2006-2007 ANB	3
* d. FY 2006-2007 Adopted General Fund Budget	45,891.42
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	16,083.59
* f. FY 2006-2007 Equalization Status	Disequalized - Disequalized 2001-2005 DD

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2006 County Taxable Value	32,986,076.00	32,986,076.00
b. FY 2006-07 County ANB (Budgeted)	1,383	771
c. County Retirement Mill Value per ANB	23.85	42.78
District		
d. Tax Year 2006 District Taxable Value	1,110,154.00	N/A
e. FY 2006-07 District ANB (Budgeted)	3	N/A
f. District Debt Service Mill Value Per ANB	370.05	N/A
Statewide		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County: Park
District: 0617 Cooke City Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:		Elementary	High School
(a) Statewide taxable valuation (Tax Year 2006)***		1,914,714,158.00	1,914,714,158.00
(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 175%		18.89	29.25

II. DISTRICT GTB SUBSIDY:		Elementary	High School
(a) Statewide GTB ratio (from c above)		18.89	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		12,032.15	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment		152.87	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]		230,175.03	N/A
(e) District taxable valuation (Tax Year 2006)***		1,110,154.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001		0.00	N/A

*** A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



PRELIMINARY BUDGET DATA SHEET

FY 2007-2008

County: **Park**
District: **0620 Pine Creek Elem**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below.
Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2008 final budget form.

		FY 2007-2008			3 Year Avg ANB		
1. CERTIFIED ANB			*Basic	*Per ANB		*Basic	*Per ANB
* Budget Unit		ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	PINE CREEK K-8	20	15,115.90	91,542.00 *	22	16,819.10	100,691.80
M1	PINE CREEK 7-8	8	68,600.08	46,874.00 *	6	49,675.92	35,158.50
2.	* DIRECT STATE AID						99,292.99
3.	Quality Educator						6,660.00
4.	At Risk Student						0.00
5.	Indian Education For All						571.20
6.	American Indian Achievement Gap						0.00
7.	SPECIAL EDUCATION FUNDING (FY2007-2008):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.							
Block Grant Eligibility Status?						Yes	
Block Grant Rates							
Instructional Block Grant Rate [IBG] per ANB						144.38	
Related Services Block Grant Rate [RSBG] per ANB						48.12	
Threshold to Determine Disproportionate Costs						1.393210973	
Special Education Allowable Cost Payments							
* a.	Instructional Block Grant Entitlement [IBG rate X ANB]						4,042.64
* b.	Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c.	Reimbursement for Disproportionate Costs						0.00
* d.	Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						4,042.64
Prorated Cooperative Cost Payments (Members of Cooperatives Only)							
* e.	Related Services Block Grant Entitlement (Paid Directly to Coop)						1,347.36
Required Local Match							
* f(i).	District's Required Match for IBG [7a X 0.33]						1,334.07
f(ii)	District's Required Match for RSBG [7b X 0.33]						N/A
* f(iii)	District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						444.63
* f(iv)	Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						1,778.70
Minimum Special Education Budget To Avoid Reversions							
* g.	Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						5,821.34

County: Park
District: 0620 Pine Creek Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	6,592.00	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	6,591.42	0.00	0.00
c. Reimbursement for disproportionate costs	0.00	0.00	0.00
If (a-b) > 0 and a > (b * 1.393210973) then [a - (b * 1.393210973)] * 0.4			

8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
* b. BASE Budget	191,135.42
* c. Maximum Budget Limit	237,448.32
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	**
* e. Highest Budget With A Vote	**
* f. Highest Voted Amount (8e-8d)	**

** OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see <http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf>.

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	164,747.66
* b. FY 2006-2007 Maximum Budget	204,027.57
* c. FY 2006-2007 ANB	28
* d. FY 2006-2007 Adopted General Fund Budget	204,027.57
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	39,279.91
* f. FY 2006-2007 Equalization Status	Equalized EQ

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2006 County Taxable Value	32,986,076.00	32,986,076.00
b. FY 2006-07 County ANB (Budgeted)	1,383	771
c. County Retirement Mill Value per ANB	23.85	42.78
District		
d. Tax Year 2006 District Taxable Value	1,356,967.00	N/A
e. FY 2006-07 District ANB (Budgeted)	28	N/A
f. District Debt Service Mill Value Per ANB	48.46	N/A
Statewide		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County: Park
District: 0620 Pine Creek Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:		Elementary	High School
(a) Statewide taxable valuation (Tax Year 2006)***		1,914,714,158.00	1,914,714,158.00
(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 175%		18.89	29.25

II. DISTRICT GTB SUBSIDY:		Elementary	High School
(a) Statewide GTB ratio (from c above)		18.89	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		66,850.07	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment		1,605.16	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]		1,293,119.29	N/A
(e) District taxable valuation (Tax Year 2006)***		1,356,967.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001		0.00	N/A

*** A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



PRELIMINARY BUDGET DATA SHEET

FY 2007-2008

County: **Park**
District: **0635 Springdale Elem**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below.
Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2008 final budget form.

1. CERTIFIED ANB		FY 2007-2008			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
* Budget Unit							
E1	SPRINGDALE K-8	6	21,290.00	27,471.00 *	5	21,290.00	22,893.00
2.	* DIRECT STATE AID						21,796.17
3.	Quality Educator						2,120.00
4.	At Risk Student						0.00
5.	Indian Education For All						122.40
6.	American Indian Achievement Gap						0.00
7.	SPECIAL EDUCATION FUNDING (FY2007-2008):						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	Block Grant Eligibility Status?						Yes
	Block Grant Rates						
	Instructional Block Grant Rate [IBG] per ANB						144.38
	Related Services Block Grant Rate [RSBG] per ANB						48.12
	Threshold to Determine Disproportionate Costs						1.393210973
	Special Education Allowable Cost Payments						
	* a. Instructional Block Grant Entitlement [IBG rate X ANB]						866.28
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
	c. Reimbursement for Disproportionate Costs						0.00
	* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						866.28
	Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						288.72
	Required Local Match						
	* f(i). District's Required Match for IBG [7a X 0.33]						285.87
	f(ii) District's Required Match for RSBG [7b X 0.33]						N/A
	* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						95.28
	* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						381.15
	Minimum Special Education Budget To Avoid Reversions						
	* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						1,247.43

County: Park
 District: 0635 Springdale Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	798.96	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	798.96	0.00	0.00
c. Reimbursement for disproportionate costs	0.00	0.00	0.00
If (a-b) > 0 and a > (b * 1.393210973) then [a - (b * 1.393210973)] * 0.4			

8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
* b. BASE Budget	42,579.48
* c. Maximum Budget Limit	52,735.93
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	**
* e. Highest Budget With A Vote	**
* f. Highest Voted Amount (8e-8d)	**

** OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see <http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf>.

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	33,841.66
* b. FY 2006-2007 Maximum Budget	41,817.35
* c. FY 2006-2007 ANB	4
* d. FY 2006-2007 Adopted General Fund Budget	52,000.00
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	18,158.34
* f. FY 2006-2007 Equalization Status	Disequalized - Disequalized 2001-2005 DD

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2006 County Taxable Value	32,986,076.00	32,986,076.00
b. FY 2006-07 County ANB (Budgeted)	1,383	771
c. County Retirement Mill Value per ANB	23.85	42.78
District		
d. Tax Year 2006 District Taxable Value	659,331.00	N/A
e. FY 2006-07 District ANB (Budgeted)	4	N/A
f. District Debt Service Mill Value Per ANB	164.83	N/A
Statewide		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County: Park
District: 0635 Springdale Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:		Elementary	High School
(a) Statewide taxable valuation (Tax Year 2006)***		1,914,714,158.00	1,914,714,158.00
(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 175%		18.89	29.25

II. DISTRICT GTB SUBSIDY:		Elementary	High School
(a) Statewide GTB ratio (from c above)		18.89	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		13,604.90	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment		305.74	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]		262,771.99	N/A
(e) District taxable valuation (Tax Year 2006)***		659,331.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001		0.00	N/A

*** A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



PRELIMINARY BUDGET DATA SHEET

FY 2007-2008

County: **Park**
District: **1191 Gardiner H S**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below.
Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2008 final budget form.

1. CERTIFIED ANB		FY 2007-2008			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
* Budget Unit							
H1	GARDINER HS 9-12	88	236,552.00	513,854.00	88	236,552.00	513,854.00 *
2.	* DIRECT STATE AID						335,431.48
3.	Quality Educator						19,854.00
4.	At Risk Student						1,915.30
5.	Indian Education For All						1,795.20
6.	American Indian Achievement Gap						0.00
7.	SPECIAL EDUCATION FUNDING (FY2007-2008):						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	Block Grant Eligibility Status?						Yes
	Block Grant Rates						
	Instructional Block Grant Rate [IBG] per ANB						144.38
	Related Services Block Grant Rate [RSBG] per ANB						48.12
	Threshold to Determine Disproportionate Costs						1.393210973
	Special Education Allowable Cost Payments						
	* a. Instructional Block Grant Entitlement [IBG rate X ANB]						12,705.44
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
	c. Reimbursement for Disproportionate Costs						6,168.83
	* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						18,874.27
	Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						4,234.56
	Required Local Match						
	* f(i). District's Required Match for IBG [7a X 0.33]						4,192.80
	f(ii) District's Required Match for RSBG [7b X 0.33]						N/A
	* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						1,397.40
	* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						5,590.20
	Minimum Special Education Budget To Avoid Reversions						
	* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						18,295.64

County: Park
District: 1191 Gardiner H S

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	0.00	41,302.13	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	0.00	18,575.84	0.00
c. Reimbursement for disproportionate costs	0.00	6,168.83	0.00
If (a-b) > 0 and a > (b * 1.393210973) then [a - (b * 1.393210973)] * 0.4			

8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b. BASE Budget	652,007.10
* c. Maximum Budget Limit	815,953.60
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	**
* e. Highest Budget With A Vote	**
* f. Highest Voted Amount (8e-8d)	**

** OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see <http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf>.

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	646,380.90
* b. FY 2006-2007 Maximum Budget	808,565.47
* c. FY 2006-2007 ANB	91
* d. FY 2006-2007 Adopted General Fund Budget	723,573.93
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	68,398.94
* f. FY 2006-2007 Equalization Status	Equalized EQ

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2006 County Taxable Value	32,986,076.00	32,986,076.00
b. FY 2006-07 County ANB (Budgeted)	1,383	771
c. County Retirement Mill Value per ANB	23.85	42.78
District		
d. Tax Year 2006 District Taxable Value	N/A	4,683,010.00
e. FY 2006-07 District ANB (Budgeted)	N/A	91
f. District Debt Service Mill Value Per ANB	N/A	51.46
Statewide		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County: Park
District: 1191 Gardiner H S

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:			Elementary	High School
(a)	Statewide taxable valuation (Tax Year 2006)***		1,914,714,158.00	1,914,714,158.00
(b)	2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		177,396,075.68	114,548,485.24
(c)	GTB ratio: [(a) divided by (b)] x 175%		18.89	29.25

II. DISTRICT GTB SUBSIDY:			Elementary	High School
(a)	Statewide GTB ratio (from c above)		N/A	29.25
(b)	2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		N/A	263,767.07
(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment		N/A	8,494.32
(d)	District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]		N/A	7,963,645.66
(e)	District taxable valuation (Tax Year 2006)***		N/A	4,683,010.00
(f)	If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001		N/A	3,281.00

*** A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



PRELIMINARY BUDGET DATA SHEET

FY 2007-2008

County: **Park**
District: **1215 Arrowhead Elem**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below.
Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2008 final budget form.

		FY 2007-2008			3 Year Avg ANB		
1. CERTIFIED ANB			*Basic	*Per ANB		*Basic	*Per ANB
* Budget Unit		ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	ARROWHEAD K-8	102	17,670.70	466,027.80	107	16,606.20	488,818.80 *
M1	ARROWHEAD 7-8	21	40,213.84	122,976.00	31	52,041.44	181,458.50 *
2. * DIRECT STATE AID							330,299.45
3. Quality Educator							27,600.00
4. At Risk Student							7,627.96
5. Indian Education For All							2,815.20
6. American Indian Achievement Gap							1,000.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):							
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.							
Block Grant Eligibility Status?							Yes
Block Grant Rates							
Instructional Block Grant Rate [IBG] per ANB							144.38
Related Services Block Grant Rate [RSBG] per ANB							48.12
Threshold to Determine Disproportionate Costs							1.393210973
Special Education Allowable Cost Payments							
* a. Instructional Block Grant Entitlement [IBG rate X ANB]							17,758.74
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]							N/A
c. Reimbursement for Disproportionate Costs							2,761.50
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]							20,520.24
Prorated Cooperative Cost Payments (Members of Cooperatives Only)							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)							5,918.76
Required Local Match							
* f(i). District's Required Match for IBG [7a X 0.33]							5,860.38
f(ii) District's Required Match for RSBG [7b X 0.33]							N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]							1,953.19
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]							7,813.57
Minimum Special Education Budget To Avoid Reversions							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]							25,572.31

County: Park
District: 1215 Arrowhead Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	50,037.18	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	30,959.73	0.00	0.00
c. Reimbursement for disproportionate costs	2,761.50	0.00	0.00
If (a-b) > 0 and a > (b * 1.393210973) then [a - (b * 1.393210973)] * 0.4			

8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	77%
* b. BASE Budget	661,278.95
* c. Maximum Budget Limit	818,846.37
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	**
* e. Highest Budget With A Vote	**
* f. Highest Voted Amount (8e-8d)	**

** OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see <http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf>.

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	667,663.92
* b. FY 2006-2007 Maximum Budget	834,208.58
* c. FY 2006-2007 ANB	141
* d. FY 2006-2007 Adopted General Fund Budget	747,663.92
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	80,000.00
* f. FY 2006-2007 Equalization Status	Equalized EQ

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2006 County Taxable Value	32,986,076.00	32,986,076.00
b. FY 2006-07 County ANB (Budgeted)	1,383	771
c. County Retirement Mill Value per ANB	23.85	42.78
District		
d. Tax Year 2006 District Taxable Value	5,437,711.00	N/A
e. FY 2006-07 District ANB (Budgeted)	141	N/A
f. District Debt Service Mill Value Per ANB	38.57	N/A
Statewide		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County: Park
District: 1215 Arrowhead Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:		Elementary	High School
(a) Statewide taxable valuation (Tax Year 2006)***		1,914,714,158.00	1,914,714,158.00
(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 175%		18.89	29.25

II. DISTRICT GTB SUBSIDY:		Elementary	High School
(a) Statewide GTB ratio (from c above)		18.89	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		261,328.28	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment		12,322.20	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]		5,169,257.57	N/A
(e) District taxable valuation (Tax Year 2006)***		5,437,711.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001		0.00	N/A

*** A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



PRELIMINARY BUDGET DATA SHEET

FY 2007-2008

County: **Park**
District: **1227 Shields Valley Elem**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below.
Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2008 final budget form.

1. CERTIFIED ANB		FY 2007-2008			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
* Budget Unit							
E1	SHIELDS VALLEY K-6	126	16,393.30	575,379.00	120	15,541.70	548,052.00 *
M1	SHIELDS VALLEY 7-8	38	54,406.96	222,366.50	44	63,869.04	257,411.00 *
2.	* DIRECT STATE AID						395,538.56
3.	Quality Educator						29,592.00
4.	At Risk Student						9,354.65
5.	Indian Education For All						3,345.60
6.	American Indian Achievement Gap						0.00
7.	SPECIAL EDUCATION FUNDING (FY2007-2008):						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	Block Grant Eligibility Status?						Yes
	Block Grant Rates						
	Instructional Block Grant Rate [IBG] per ANB						144.38
	Related Services Block Grant Rate [RSBG] per ANB						48.12
	Threshold to Determine Disproportionate Costs						1.393210973
	Special Education Allowable Cost Payments						
	* a. Instructional Block Grant Entitlement [IBG rate X ANB]						23,678.32
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
	c. Reimbursement for Disproportionate Costs						11,449.74
	* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						35,128.06
	Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						7,891.68
	Required Local Match						
	* f(i). District's Required Match for IBG [7a X 0.33]						7,813.85
	f(ii) District's Required Match for RSBG [7b X 0.33]						N/A
	* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						2,604.25
	* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						10,418.10
	Minimum Special Education Budget To Avoid Reversions						
	* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						34,096.42

County: Park
District: 1227 Shields Valley Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	75,097.17	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	33,356.62	0.00	0.00
c. Reimbursement for disproportionate costs	11,449.74	0.00	0.00
If (a-b) > 0 and a > (b * 1.393210973) then [a - (b * 1.393210973)] * 0.4			

8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b. BASE Budget	802,527.20
* c. Maximum Budget Limit	1,005,313.79
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	**
* e. Highest Budget With A Vote	**
* f. Highest Voted Amount (8e-8d)	**

** OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see <http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf>.

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	800,493.91
* b. FY 2006-2007 Maximum Budget	1,001,536.44
* c. FY 2006-2007 ANB	167
* d. FY 2006-2007 Adopted General Fund Budget	1,001,536.44
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	199,296.13
* f. FY 2006-2007 Equalization Status	Equalized EQ

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2006 County Taxable Value	32,986,076.00	32,986,076.00
b. FY 2006-07 County ANB (Budgeted)	1,383	771
c. County Retirement Mill Value per ANB	23.85	42.78
District		
d. Tax Year 2006 District Taxable Value	4,803,791.00	N/A
e. FY 2006-07 District ANB (Budgeted)	167	N/A
f. District Debt Service Mill Value Per ANB	28.77	N/A
Statewide		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County: Park
District: 1227 Shields Valley Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:		Elementary	High School
(a)	Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00	1,914,714,158.00
(b)	2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	177,396,075.68	114,548,485.24
(c)	GTB ratio: [(a) divided by (b)] x 175%	18.89	29.25

II. DISTRICT GTB SUBSIDY:		Elementary	High School
(a)	Statewide GTB ratio (from c above)	18.89	N/A
(b)	2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	313,515.04	N/A
(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	15,609.08	N/A
(d)	District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	6,217,154.63	N/A
(e)	District taxable valuation (Tax Year 2006)***	4,803,791.00	N/A
(f)	If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	1,413.00	N/A

*** A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



PRELIMINARY BUDGET DATA SHEET

FY 2007-2008

County: **Park**
District: **1228 Shields Valley H S**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below.
Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2008 final budget form.

		FY 2007-2008			3 Year Avg ANB		
1. CERTIFIED ANB			*Basic	*Per ANB		*Basic	*Per ANB
* Budget Unit		ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
H1	SHIELDS VALLEY HS	102	236,552.00	595,246.50 *	99	236,552.00	577,813.50
2.	* DIRECT STATE AID						371,813.93
3.	Quality Educator						23,488.00
4.	At Risk Student						3,612.52
5.	Indian Education For All						2,080.80
6.	American Indian Achievement Gap						0.00
7.	SPECIAL EDUCATION FUNDING (FY2007-2008):						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	Block Grant Eligibility Status?						Yes
	Block Grant Rates						
	Instructional Block Grant Rate [IBG] per ANB						144.38
	Related Services Block Grant Rate [RSBG] per ANB						48.12
	Threshold to Determine Disproportionate Costs						1.393210973
	Special Education Allowable Cost Payments						
* a.	Instructional Block Grant Entitlement [IBG rate X ANB]						14,726.76
* b.	Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c.	Reimbursement for Disproportionate Costs						1,255.11
* d.	Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						15,981.87
	Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e.	Related Services Block Grant Entitlement (Paid Directly to Coop)						4,908.24
	Required Local Match						
* f(i).	District's Required Match for IBG [7a X 0.33]						4,859.83
f(ii)	District's Required Match for RSBG [7b X 0.33]						N/A
* f(iii)	District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						1,619.72
* f(iv)	Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						6,479.55
	Minimum Special Education Budget To Avoid Reversions						
* g.	Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						21,206.31

County: Park
District: 1228 Shields Valley H S

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	0.00	30,130.96	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	0.00	19,374.80	0.00
c. Reimbursement for disproportionate costs	0.00	1,255.11	0.00
If (a-b) > 0 and a > (b * 1.393210973) then [a - (b * 1.393210973)] * 0.4			

8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
* b. BASE Budget	718,958.03
* c. Maximum Budget Limit	892,629.27
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	**
* e. Highest Budget With A Vote	**
* f. Highest Voted Amount (8e-8d)	**

** OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see <http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf>.

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	675,388.69
* b. FY 2006-2007 Maximum Budget	843,739.43
* c. FY 2006-2007 ANB	96
* d. FY 2006-2007 Adopted General Fund Budget	843,739.42
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	159,801.53
* f. FY 2006-2007 Equalization Status	Equalized EQ

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2006 County Taxable Value	32,986,076.00	32,986,076.00
b. FY 2006-07 County ANB (Budgeted)	1,383	771
c. County Retirement Mill Value per ANB	23.85	42.78
District		
d. Tax Year 2006 District Taxable Value	N/A	4,192,170.00
e. FY 2006-07 District ANB (Budgeted)	N/A	96
f. District Debt Service Mill Value Per ANB	N/A	43.67
Statewide		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County: Park
District: 1228 Shields Valley H S

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:		Elementary	High School
(a) Statewide taxable valuation (Tax Year 2006)***		1,914,714,158.00	1,914,714,158.00
(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 175%		18.89	29.25

II. DISTRICT GTB SUBSIDY:		Elementary	High School
(a) Statewide GTB ratio (from c above)		N/A	29.25
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		N/A	273,752.56
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment		N/A	8,833.43
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]		N/A	8,265,640.21
(e) District taxable valuation (Tax Year 2006)***		N/A	4,192,170.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001		N/A	4,073.00

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